DESK OPERATING PROCEDURE <u>135</u>
CFO/CIVIL REPORTS DIVISION

MAINTENANCE OF THE MASTER APPROPRIATION FILE (MAF) IN FACTS I

1. The Government Management Reform Act of 1994 (GMRA) requires an annual audited financial report of the U.S. Government. To meet this goal, agencies must verify the current master appropriation file (MAF) and submit adjusted trial-balance (ATB) data, along with supporting Notes in the Federal Agencies Trial-Balance System (FACTS I). FACTS I can be accessed in the Goals II Information Access System (IAS). The MAF is a list of all appropriations and fund accounts used by each government agency. The U.S. Army Corps of Engineer's (USACE) list of appropriations and fund accounts was established when FACTS I was initially established. However, the MAF must be reviewed and updated, if needed, during the period of availability or "open window" in FACTS I annually. This "open window" usually starts at the end of August and runs through the middle of September. Treasury's Financial Management Service (FMS) notifies USACE when the FACTS I system is available to update the MAF.

2. The FACTS I website is http://www.fmsapps.treas.gov/. FACTS I users must have a password to access the system. Follow these steps/links to update the MAF.

- Sign on to the Goals II system.
- Click on FACTS I under Agency Reporting.
- Go to the MAF link.
- Review the Edit MAF List.
- Make corrections to the list using the edit link. The edit screen is self-explanatory.
- Add new appropriations or fund accounts. A link to add new accounts (Add MAF) is located at the top of the MAF list.
- Submit all changes to FMS. Use the link "Submit All to FMS" located at the top of the MAF list.
- Check the status of the changes using the link "Check MAF Status" located at the top of the MAF list. The changes are reviewed and approved at FMS. This should be available within a few days.

3. When adding new appropriations or fund accounts, add the Budget Sub Function Code (BSF), Fund Type and Business Line. FACTS I has reference tables with an explanation of the BSF and Fund Type codes.

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